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26502 **IBM CORPORATION** IPLAW SHCB/40-3 1701 NORTH STREET ENDICOTT, NY 13760

**CONFIRMATION NO. 3831** POA ACCEPTANCE LETTER



Date Mailed: 12/06/2010

## NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 05/27/2010.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/fstephanos/			
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